



Robert Creamer serves as the Chief Appeal Officer of the Maine Board of Tax Appeals. Robert reports directly to the Department of Administrative and Financial Services Commissioner H. Sawin Millett, Jr. and the three members of the Board.

As Chief Appeals Officer, Robert manages the appeals office that supports the Board of Tax Appeals. He is responsible for supervising appeals officers, drafting the Board's proposed rules and policies, and recommending legislative changes to improve the Board's ability to hear tax appeals.

Rob would be happy to answer any questions you might have about the Board.



CONTACT INFORMATION Maine Board of Tax Appeals



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134 State House Station
Augusta, ME 04333

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108 Sewall Street
Augusta, ME 04330

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www.maine.gov/boardoftaxappeals



MAINE BOARD OF TAX APPEALS



**An inexpensive, informal,
and independent forum for
resolving tax disputes.**



ABOUT THE BOARD

The Maine Board of Tax Appeals was created by the Legislature to serve as an independent decision maker in disputes between taxpayers and Maine Revenue Services (MRS).

The Board is completely separate from MRS, and its mission is to issue fair and unbiased rulings on appeals of decisions made by MRS. The Board does this by considering the arguments and evidence submitted by both taxpayers and MRS.

How to Appeal

Filing an appeal with the Board is simple and easy. You may use the form on the Board's website or simply write a letter to the Board notifying us that you wish to appeal a decision you have received from MRS. Please include a copy of the MRS decision you are appealing with your request to the Board.

If you desire an appeals conference, you must request one within 20 days after filing your appeal. There is a filing fee of \$100 for an appeals conference. Checks sent as payment for conferences should be made out to "Treasurer, State of Maine."

How can the Board of Tax Appeals help me?

Independent Review

The Board is completely independent from Maine Revenue Services. The Board will review your case and apply the law in an impartial and disinterested manner to ensure that your dispute with MRS is fairly decided.

Lower Cost

Most taxpayers that appeal to Superior Court find it necessary to hire an attorney, the fees for which are usually the largest portion of the cost of the appeal.

The Board, in contrast, conducts its proceedings in an informal manner that is designed to enable you to represent yourself effectively, so that you do not need to spend the money to hire a professional representative. You may certainly hire a lawyer, certified public accountant, enrolled agent, or other tax professional to represent you before the Board if you wish, but it is not required that you do so.

The Superior Court charges a \$150 fee for filing any appeal from a decision made by MRS.

The Board, however, has two options, both of which are less costly than filing with Superior Court.

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The Free Option

If you do not request a conference, at which you may present your arguments in person, there is no fee for filing an appeal with the Board. Your appeal will be decided entirely upon the written evidence and arguments submitted by both you and MRS.

The \$100 Option

If you do want a conference held on your appeal, there is a \$100 filing fee, but there are no other fees for filing an appeal with the Board.

Quicker Decisions

Since Board appeals are less formal than Superior Court appeals, the Board will generally decide your appeal more quickly than the Superior Court. The Board's average time for deciding an appeal is five months as opposed to the more than one year it typically takes for a case to be resolved in Superior Court.